IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 34428 of 2007(W)

PETITIONER:

MALIEAKAL ELECTRONICS,
OPP. VELANKANNI SHRINE, HOSPITAL ROAD,
KOLLAM-691 001, REPRESENTED BY ITS PROPRIETOR,
SRI. JAMES JOSEPH.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS:
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1. ASSISTANT COMMISSIONER,
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
KOLLAM-691 013.

2. COMMERCIAL TAX OFFICER (AUDIT ASSMT.),
OFFICE ASSESSMENT COMMISSIONER (A.A.),
DEPARTMENT OF COMMERCIAL TAXES, KOLLAM-691 001.

3. DEPUTY COMMISSIONER OF COMMERCIAL TAXES
(APPEALS), KOLLAM-691 012.

4. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM-691 013.

5. STATE OF KERALA, REP. BY ITS SECRETARY,
TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695 001.

BY GOVERNMENT PLEADER SRI. A.J. VARGHESE.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S. SIRI JAGAN, J.

W.P.(C)No.34428 OF 2007

Dated this the 21st day of November, 2007

JUDGMENT

Against provisional assessment for the months April 2005 to June 2006 under the Value Added Tax, the petitioner filed appeals before the 3rd respondent along with stay petitions seeking stay of recovery of the disputed tax. In the meanwhile by Ext.P14, the 4th respondent has initiated coercive steps for recovery of the tax due under the order dated, 27.2.2007, which is the assessment order. The petitioner is aggrieved by Ext.P14. The petitioner submits that while stay petitions are pending, it is arbitrary on the part of the 4th respondent to initiate coercive recovery proceedings.

2. I have heard the learned Government pleader also. I am satisfied that the 3rd respondent shall dispose of Exts.P8 to P13 stay petitions as expeditiously as possible, at any rate, within three weeks from the date of receipt of a copy of this judgment. Till orders are passed on the stay petitions, further coercive

proceedings for recovery of the amount disputed by the petitioner in the appeals pending shall be kept in abeyance.

The writ petition is disposed of as above.

S. SIRI JAGAN, JUDGE

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